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## STATE TAX SYSTEM SHOULD BE REVISED

So Recommends Special Investigating Committee

## ALL PROPERTY BE REVALUED

Report Made to Governor Cooper Recommends Radical Changes in State Taxing System. Would Add Much Taxable Property to the Books and Reduce Levy.

Columbia, Nov. 27.—Carrying recommendations that the entire tax system of the state be revised; that all property be revalued in an effort to justly place the burden of taxes; that the state take control of all assessing prerogatives; that an inheritance and income tax could be established; that a general revision of the administrative scheme of the state at present should be made and hundreds of other recommendations are contained in the report of the joint legislative committee to the governor and made public here today.

The committee completed its work some time ago, but the report was not finished and given out until today. The 1920 General Assembly appointed the committee to study the tax situation of South Carolina thoroughly and the report is very exhaustive, taking up every phase of the government. Senator J. H. Marion, of Chester, is chairman of the committee, and he was assisted by the following members: Senator Christensen, of Beaufort; Senator Laney of Chesterfield; Representative Berry, of Orangeburg; Lide, of Marion; Atkinson, of Spartanburg, and Buckingham, of Aiken.

The committee finds "that existing high rates of property taxation can not be justly attributed to extravagant appropriations, or to inefficient expenditures of the public fund."

The report makes a complete survey of the situation that faces South Carolina today and takes up in detail suggested remedies. Only the "high splits" can be touched in a newspaper story.

### Making Tax Returns

The committee admits that so far as the law is concerned about making the return as to taxes, the charge of "outlawry" is substantiated, and the law is really a dead letter. That all real and personal property as well as intangible property is put on the books year after year, grossly undervalued, and that much property is not even put on the books, is another conclusion of the committee. The law requires "a uniform and equal rate of assessment and taxation," but that this law is violated is a "notorious fact, admitted by all," the committee says. "That a vast amount of the taxable property of the state is not upon the tax books at all is not only well known, but is acquiesced in and openly justified by the majority of our citizens. The operation of the tax system is something like the operating of a moonshine still or cracking safes, the committee says.

Unequal taxation of the farmer who owns real property and can not hide it, is charged, as contrasted with the business man who has intangible property. The property of all kinds in the state is grossly undervalued and under-assessed, is also a plain fact, that should be remedied, the report says.

### Gross Undervaluation.

Due to gross undervaluation of property, real, personal and intangible, the committee finds that to raise the small revenue to run the state government that it requires six and two-thirds of the value of the property a year which would mean practical confiscation, if the true values had been given, which the law says must be the case. Inequality of paying taxes is stressed by the report, it showing that for example in Abbeville county in 1919 three gold or silver watches were returned at a value of \$65 while in Laurens county 204 watches were returned at a value of \$3,655. In Clarendon county in 1919 3,171 dogs at a value of \$31,170 were returned, while in Cherokee county only 15 dogs were returned at a value of \$225.

"There is another feature of the in-

## YOUTHFUL ARTIST CLAIMED BY DEATH

Augustus Morton, Young Man of Greenville, Found Dead in Bed at Clinton.

Augustus Morton, son of Mrs. W. C. Morton of Perry avenue, Greenville, and a young artist in his early twenties, was found dead in bed Monday morning in Clinton.

Mr. Morton had been engaged as an artist for the advertising agency of Jacobs & Company in Clinton for about three months, having lived in Greenville previous to that time. As far as could be learned, the young man was missed from his office Monday morning, and about 10 o'clock, one of his friends went to his room, thinking possibly that he was ill there and found him dead in his bed.

Coroner Owings went to Clinton Monday and held an inquest over the body. Letters which the young man left behind gave conclusive proof of suicide and jury returned a verdict accordingly.

Mr. Morton's family has been in Greenville for about eight years. In addition to his mother, he is survived by three brothers, Thomas and James, of Texas. The young man had been in Greenville visiting his mother about a week ago and was apparently in good health at that time. He was a member of St. Paul Methodist church there.

## NEW OFFICERS FOR COTTON ASSOCIATION

Mr. W. D. Byrd Elected President of Local Branch of American Cotton Association.

At the annual meeting of the local branch of the American Cotton Association, held in the court house Friday Mr. W. D. Byrd was elected president to succeed Mr. C. A. Power, who has served for two years and asked to be relieved. Mr. A. H. Moore was elected vice president and Mr. O. L. Long secretary and treasurer. Other officers elected were as follows:

Members County Executive Committee: B. E. Copeland, Remo; J. Roy Crawford, Mountville; E. A. Adams, Cross Hill; A. Dial Gray, Laurens; W. W. Yeargin, Gray Court.

State Board Directors of American Exports and Imports Corporation: W. D. Byrd, Laurens; Hayne B. Workman, Clinton; C. B. Owings, Owings.

equality resulting from this haphazard method of listing and assessing property that should be brought home to the people of the state. It is the little fellow, the small property owner, the poor man, who is carrying the heavier end of the log. The small property holder is paying more in proportion to value than the large," the report says and a close investigation was made in several counties to make sure of this statement. The committee finds this to be the case.

### Operation Is Failure

Of the total taxable property in 1920 county real estate alone furnished \$260,000,000 of the total of \$402,859,947. Railroad companies, banks, etc., furnished \$120,000,000. Concluding its study on the general property tax and the tax scheme the report finds: that the practical operation of the tax system is a failure; it has promoted and developed an outlaw system of levying and collecting the public revenue, which places the taxpayer in the position of circumventing the law and is subversive of habits of good citizenship and of the public morals; it has been productive of gross inequality and consistent injustice in the incidence of the tax burdens upon the citizens of the state; it has led to the imposition of exorbitantly high tax rates that tend to discourage the ownership of property and the investment of new capital in the state; as it is now administered it has reached the breaking point as a producer of necessary revenues for the state and its governmental subdivisions.

### Reclassification Act.

As a remedy for the present bunglesome system the committee recommends a reclassification act by the general assembly; a revaluation and a reassessment act by this body; then establishment of tax maps to accurately show where all property is located and the price it is listed at.

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## RICHEY RESIGNS AS MAYOR; THREE CANDIDATES ANNOUNCED

W. R. Richey, Jr., Resigns as Mayor to Enter the Army and Candidates Offer to Succeed Him.

At the meeting of City Council held Monday night Mayor W. R. Richey handed in his resignation to take effect January 1st and the Christmas season will thereby find the city in the throes of another election. Mayor Richey has accepted a commission as captain in the regular army and will report for duty in a few weeks.

Speculation was rife yesterday as to probable candidates to succeed Mayor Richey. Late yesterday evening the announcements began to come in and by the time this paper had gone to press last night three names were in. Friends of Mr. W. G. Lancaster, assistant cashier of the Enterprise National Bank, announced him both in the regular announcement column and also ordered a display space. Dr. W. H. Dial phoned in his announcement shortly afterwards and later on Mr. Phil D. Huff came up to place his name in the pot. Other citizens, including former Mayor C. M. Babb, Mr. John A. Franks, Mr. R.

Nickels, and Mr. Joe F. Smith, have been mentioned as possible contenders in the mayoralty handicap. The election date was not definitely settled yesterday but will be some time around Christmas to comply with the law. Mayor Pro-Tem Albert Dial will have the reins of the city in charge until Mayor Richey's successor is named and inducted into office.

Mayor Richey was elected to office last spring over Mr. C. M. Babb by a margin of about thirty votes. He is a World War veteran, having served on the western front as captain in the 371st Infantry. Upon his return home he was commissioned a major in the reserve corps and has always taken interest in military affairs, for a number of years being the captain of the Traynham Guards. He stood the examination for his commission several weeks ago without letting it be publicly known and the announcement of his decision to re-enter the army came as a surprise to his many friends.

### DR. LODGE TO SPEAK HERE

Will Address County Teachers at Their Meeting Saturday Morning

Dr. Lee Davis Lodge, president of Limestone College, will address the teachers at their monthly meeting in the court house Saturday morning, December the 4th. Dr. Lodge is one of the leading educators in the state and his address will be of interest not only to the teachers but to the public at large.

The different departments will meet at 11 o'clock. The high school department will be under the direction of Miss Pearl West of Cross Hill. The plans as formulated are to have a demonstration of the writing of an English composition. This will be done by pupils of the Laurens high school.

The intermediate and primary departments will be under the direction of Miss Mary Gordon and Mrs. B. L. Jones, respectively. The former will discuss the subject of Arithmetic, and the latter will discuss the importance of Reading.

After the meeting of the departments the address will be given at 12 o'clock in the court house.

### William Calvin Bryson.

Cross Hill, Nov. 26.—After an illness of several weeks, William Calvin Bryson died Monday morning about 10 o'clock at his home in Cross Hill, where he had lived about a year, having moved here from his county home near Mountville.

Mr. Bryson was born April 13, 1847. He served in the Confederate war and in every respect was a worthy and honorable citizen. His wife, who was before marriage Miss Eugenia Fleming of Lanford; three daughters, Mrs. J. E. Wasson of Charleston; Mrs. L. A. Cook, of Siler City, N. C., and Mrs. E. F. Workman of Chester; three sons, R. O. Bryson of Charleston; G. M. Bryson, of Cross Hill, a brother, J. M. Bryson, and a number of other relatives survive to mourn his death. Mr. Bryson was a member of the Presbyterian church.

A large number of sorrowing friends gathered to pay their last respects as the body was laid to rest in Liberty Springs cemetery. Five of his comrades in arms acted as honorary pallbearers: W. B. Fuller, J. S. Pinson, W. H. Austin, J. H. Wasson and G. M. Hanna.

### Preaching Mission Next Week

Rev. J. M. Stoney of Clemson will conduct a preaching mission at Epiphany Episcopal church, beginning Monday night, Dec. 6th, continuing each night during the week, including Sunday, the 12th. Service begins at 7:30 p. m. A cordial invitation to attend is extended to every one by the pastor and congregation.

### At Wadsworth School.

There will be a music recital at the Wadsworth school Friday evening, Dec. 3rd, beginning at 7:30 o'clock. The public is invited.

### COMMANDERY ELECTS OFFICERS

R. R. Nickels Elected Eminent Commander. Officers to be Installed Monday Night.

At the Annual Conclave of Laurens Commandery No. 13 held Monday evening Nov. 22nd, the following officers were elected: R. R. Nickels, E. C.; M. L. Smith, Gen'l; S. H. Templeman, Cap't Gen'l; L. G. Balle, Treasurer; R. H. Roper, Recorder; C. T. Squires, Prelate; R. A. Babb, S. W.; L. C. Barksdale, J. W.; C. A. Power, St. B.; S. B. Sexton, Sw. B.; T. L. Monroe, Warden; G. H. Ellis, Third Guard; W. P. Thomason, Second Guard; R. D. Huff, First Guard; F. E. Medlock, Sentinel.

The above officers will be installed Monday evening December 13th, at 7:30 o'clock.

### John C. Williams

John C. Williams, ex-Confederate soldier and one of the county's exemplary citizens, died suddenly Wednesday morning at his home seven miles south of Laurens. The funeral and burial service were held Friday at Mount Pleasant church.

Wednesday morning Mr. Williams was apparently in his usual good health and he was alone during the morning. At 11 o'clock his daughter, Mrs. Martha Elmore, came to the house and found her father cold in death on the front porch, his newspaper and eye glasses at his side. Two of his children resided with Mr. Williams, Mrs. Elmore and Frank L. Williams. Two other children, Mrs. W. B. Mundy and Wade H. Williams, live in the same community. His wife, who was a Miss Moore of the county, died a good many years ago.

Mr. Williams served during the war in Company C, Twenty-seventh South Carolina battalion. He was 76 years old and was a member of Mount Pleasant Baptist church of which he had been a deacon in this church for many years.

### Charged With Posting Gins.

Roy Saxon, a young white man from the upper part of the county, was arrested by Sheriff Reid and Deputy Sheriff Owings last week on a warrant sworn out by S. M. Lowe, deputy state fire commissioner, on the charge of posting gins several weeks ago when this method of reducing the ginning figures was resorted to in various parts of the county. Saxon is charged with posting the Brooks and Goodson gins. He was later released on a peace bond.

### Cotton Ginnings Heavy

The census bureau has announced 47,071 bales of cotton ginned in this county up to November 14th, as compared to 40,815 bales ginned to the same date last year when over 50,000 bales was ginned in the entire season. Unless later ginnings show a decided falling off from last year, it is likely that this year's figures will reach the 60,000 mark.

### TOWN OF OWINGS

#### VISITED BY FIRE

Bank of Owings and Two Store Buildings Consumed by Fire Friday Night. Fire, originating in the upper portion of Bryson and Hunt's store at Owings Station late Friday night destroyed the stock and store of that firm, the stock and store of W. J. Hill & Company and the banking house of the Bank of Owings. Bryson & Hunt had a stock of between \$12,000 and \$15,000 and carried insurance to the amount of \$4,500. W. J. Hill & Company had a stock of about \$6,000 and carried insurance to the amount of \$1,500. The insurance carried by the bank could not be ascertained yesterday, but it was not thought to approach the value of the building. The three buildings adjoined each other and were of brick construction, being variously estimated in value at between \$8,000 and \$15,000. The papers of the bank were saved, but the books and accounts of Bryson & Hunt were lost, the excessive heat melting the metal cabinet holding them.

### TEACHERS HEAR

#### GOOD ADDRESSES

Children's Chorus Scores Artistic Triumph. Schools Need Funds.

Spartanburg, Nov. 26.—Tonight's session of the 47th annual meeting of the South Carolina Teachers' Association resolved itself into an unequalled artistic triumph for the children's chorus of the public schools of this city. To the amazement and delight of an audience that packed the auditorium of Converse college, the youngsters rendered selection after selection in a manner that elicited prolonged applause from an astounded and enraptured concourse of teachers and local citizens. The program of the evening terminated with the rendition of "The Star Spangled Banner," in which the audience joined with the children.

Dr. J. T. Swearingen, state superintendent of education, delivered his second address of the convention, outlining the financial needs of the schools of the state. He urged the teachers of the state to co-operate in the effort to secure the funds absolutely essential to the upbuilding of the school system of the state.

Dr. J. L. Mann, superintendent of the city schools of Greenville, spoke of the work of the school supervisor, and discussed the supervisors' relationship to the teacher and to the pupils. Just as a poor teacher retards the progress of the bright pupil so the poor supervisor affects the teachers who labor under him. The duty of the supervisor, the speaker declared, is to assist the teachers, to measure the progress of both teachers and pupils and to keep a sympathetic finger upon the pulse of all connected with the schools.

Miss Lessie Tiller of the Columbia city schools discussed the position of the supervisor and urged that the teachers co-operate in an understanding manner with the supervisors.

L. S. Hawkins of the federal vocational board delivered an eloquent plea for more thorough supervision in the rural schools, declaring that the back to the farm movement can never gain its desired momentum unless the rural schools are improved. The people who are wanted most in the rural districts are people who appreciate the need of good schools, and only through proper supervision can this object be attained, he asserted.

### Court Next Week

The special term of the court of common pleas for this county recently ordered by the governor, will convene Monday morning. Judge Ernest Moore, of Lancaster, will preside. The court calendar is a fairly heavy one and it is likely that the term will last throughout the week.

### Cotton Stronger Yesterday.

The cotton market showed decided strength yesterday following stronger cables from Liverpool which was said to be more active than in many weeks. Futures advanced around 75 points from the low level of the day before.

### Meeting of U. D. C.

The J. B. Kershaw chapter, U. D. C., will meet Monday afternoon, December 6th, at 4 o'clock with Miss Willie Jones.

## BANKERS ENDORSE EDGE BANK

State Bankers Subscribe for Stock

## FARMERS URGED TO REDUCE

State Bankers, Meeting in Columbia, Subscribes Nearly Full Quota to Federal International Banking Company to Finance Sale of Farm Products.

The State, 26th.

Unanimous indorsement of the Federal International Banking Company, the subscription of approximately \$300,000 of its stock, the recommendation of a 50 per cent reduction in the cotton acreage to be made effective by discouraging loans except to farmers who follow this suggestion, and the pledge of support to the state chamber of commerce's movement to obtain a branch of the Richmond federal reserve bank for some South Carolina city were the more important acts of the 200 representative South Carolina bankers meeting in special session in Columbia yesterday.

The resolutions indorsing the Federal International Banking Company, presented by B. C. Matthews of Newberry and adopted by the association, recommend that all the banks of South Carolina, both national and state, subscribe for their full quota of stock in the corporation, 3 per cent, of their capital and surplus, and where possible 5 per cent of the capital and surplus. It was also suggested that all other corporations, business and individuals who are interested in the production and handling of both raw materials and manufactured products, and also all persons engaged in the export business, be invited to subscribe for stock in the company.

Approximately \$300,000 in stock in the company was subscribed by the bankers present, a number of whom, unable to subscribe yesterday, are returning to their boards of directors for authority to subscribe their quota. South Carolina banks will have little difficulty in reaching their quota of approximately \$500,000, according to J. P. Matthews, state chairman.

The resolution recommended a reduction of the cotton acreage, introduced by D. M. Crosson of Leesville, states that "it is the sense of the South Carolina Bankers' Association that the farmers of the state should reduce the cotton acreage planted next year by 50 per cent, and that the banks should discourage the financing of crops where this is not adhered to." The introduction of the resolution followed the address of Ex-Governor Manning, who urged the bankers to use their influence in urging the reduction of cotton acreage. The farmers should be taught, Mr. Crosson said in discussing his resolution that the banks do not propose to help those who do not help themselves, and that the first measure of self help is the reduction of the cotton acreage by one-half. D. R. Coker, also recommended a 50 per cent reduction in the cotton acreage.

The meeting which was presided over by H. W. Fraser of Beaufort, president of the South Carolina Bankers' Association, was called for the special purpose of discussing the Federal International Banking Company, now being organized under the Edge act. This organization, J. Pope Matthews, president of the Palmetto National bank, pointed out, will be a money making business. There was, he said, no element of speculation or risk about it.

The company, which had its formal genesis at New Orleans November 6, proposes to finance the export of Southern products, chiefly cotton, thereby opening up markets now closed, serving the double purpose of supplying foreign buyers with the needed raw material and the Southern producers with the needed market for their goods. The extension of long time credit and the amelioration of depreciated exchange values would be the chief methods employed by the company in accomplishing its immediate aim of supply a market for

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